THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
AND
THE HONOURABLE SRI JUSTICLE D. APPARAO

W.P. NO. 14009 of 2006

Dated: 13.07.2006

Between:

M/s Autofin Limited, 140, Penderghast Road, Secunderabad, represented by its Managing Director Mr. Goutam Chand Jain.

…Petitioner

And

1. The Commercial Tax Officer, Begumpet Circle, Hyderabad
2. The Deputy Commissionerl (CT), Begumpet Circle, Hyderabad.

…
Respondents

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O R D E R (per Hon'ble Sri Justice D. Appa Rao)

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes. With their consent, the writ petition is being disposed of at the stage of admission.

The controversy is that the 2nd respondent has passed the revision order, dated 23.6.2005, without affording any opportunity for personal hearing contrary to the principles of natural justice and, therefore, sought a writ of Mandamus declaring the impugned order and consequential order of demand as illegal, unjust and without any authority of law.

The petitioner is a public limited company, carrying on business in purchase and sale of four wheeler automobiles. The assessment for the year 2002-2003 was completed by the 1st respondent by his proceedings, dated 19.1.2004. The 2nd respondent proposed the revision of assessment orders invoking power under Section 20 (2) of the APGST and issued a show cause notice, dated 03.03.2006. The petitioner sought time for filing its objections and finally the matter was posted to 21.6.2006. As his authorized representative was out of station, it made a request to adjourn for a personal hearing. Curiously, without referring to the representation, dated 21.6.2006, confirmed the revision by observing that the petitioner had not appeared for personal

hearing and not sought for extension of time contrary to the record. Forgetting the fact for the assessment year 2003-2004, it has considered the very representation.

Ex facie the 2nd respondent while passing the order overlooked the request of the petitioner made under the letter dated 21.6.2006, wherein it has requested for an adjournment, it could not have taken notice for one assessment year while ignoring for the other year.

Considering these circumstances, we feel that the interest of justice would have been met if another date was given for hearing the petitioner. The impugned order is contrary to record.

Therefore, the writ petition is allowed quashing the impugned order. The matter is remitted to the 2nd respondent. The learned counsel for the petitioner has submitted that the petitioner would appear before the 2nd respondent on 20.07.2006 and submit his case. In the circumstances, the 2nd respondent is directed to hear the petitioner on 20.07.2006 and pass appropriate orders as per law.

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J. CHELAMESWAR,J

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D. APPARAO, J

13th July, 2006
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